

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-29-05

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
YEAR ENDED DECEMBER 31, 2004

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page No.</u>
Independent Auditor's Report		1
<b>Required Supplemental Information (Part I)</b>		
Management's Discussion and Analysis		3-5
<b>Basic Financial Statements</b>		
Governmental Funds Balance Sheet / Statement of Net Assets	A	7
Statement of Governmental Funds Revenues, Expenditures, and Changes in Fund Balances / Statement of Activities	B	8
Notes to the Financial Statements		9-14
	<u>Schedule</u>	<u>Page No.</u>
<b>Required Supplemental Information (Part II):</b>		
Budget Comparison Schedule - Special Revenue Fund	1	16
Budget Comparison Schedule - Support Enforcement Fund	2	17
Budget Comparison Schedule - Probation Supervision Fund	3	18
Budget Comparison Schedule - Judicial Expense Fund	4	19
Budget Comparison Schedule - FINS Intake Officers Fund	5	20
<b>Other Supplemental Schedules (Part III):</b>		
Combining Balance Sheet - Special Revenue Fund	6	22
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Special Revenue Fund	7	23
<b>Compliance Reporting</b>		
Schedule of Findings and Questioned Costs		25
Schedule of Prior Year Findings		26
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		27

**David Q. Richardson**

**Certified Public Accountant**

P.O. Box 891

Tallulah, Louisiana 71284

318-574-0514

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

Sixth Judicial District Court of Louisiana  
Tallulah, Louisiana

I have audited the accompanying financial statements of the governmental activities and the major fund of the Sixth Judicial District Court as of and for the year ended December 31, 2004, as listed in the table of contents. These financial statements are the responsibility of the Sixth Judicial District Court. My responsibility is to express an opinion on these financial statements based on my audit.

*I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.*

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Sixth Judicial District Court, as of December 31, 2004, and the changes in financial positions for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and other required supplementary information on pages 3 through 5, and respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 2, 2005 on my consideration of the Judge's internal control over financial reporting and my tests of its compliance with certain provisions of laws. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Sixth Judicial District Court of Louisiana, taken as a whole. The accompanying schedules of combining financial statements presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these combining financial statements have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Tallulah, Louisiana  
June 2, 2005

REQUIRED SUPPLEMENTARY INFORMATION

PART I

## **SIXTH JUDICIAL DISTRICT COURT**

EAST CARROLL, MADISON AND TENSAS PARISHES  
STATE OF LOUISIANA

JOHN D. CRIGLER  
CHIEF JUDGE - DIVISION B

MICHAEL E. LANCASTER  
JUDGE - DIVISION A

TELEPHONE AREA 318  
LAKE PROVIDENCE 558-2088  
ST JOSEPH 786-3233  
TALLULAH 874-2712  
574-2836

100 NORTH CEDAR STREET  
P O BOX 1271  
TALLULAH, LA 71284-1271

### **Management's Discussion and Analysis** December 31, 2004

Our discussion and analysis of the Sixth Judicial District Court of Louisiana's financial performance provides an overview of the Court's financial activities for the fiscal year which ended December 31, 2004. Please read it in conjunction with the Court's financial statements, which begins on page 7.

#### **Financial Highlights**

The Sixth Judicial District Court of Louisiana's net assets increased by \$ 16,502 in 2004 or 2.5%.

During the year the Court's program revenues were \$271,913, a decrease of \$4,563 when compared to 2003.

During the year ended December 31, 2004, the Court had total expenditures of \$ 317,044, an increase of \$23,367 when compared to 2003.

#### **Overview of the Financial Statements**

This Management Discussion and Analysis document introduces the Court's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and illustrate a longer-term view of the Court's finances. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves. Comparative data for the prior year is only available on a limited basis. However, all financial statements will present comparative data in year 2005.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Court's finances, in a manner similar to a private-sector business.

The Statement of Net Assets presents information on all of the Court's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Sixth Judicial District Court of Louisiana is improving or deteriorating.

The Statement of Activities presents information showing how the government's net assets changed during the most recent year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Sixth Judicial District Court of Louisiana, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Sixth Judicial District Court of Louisiana are governmental funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance sheet and Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Sixth Judicial District Court of Louisiana adopts an annual budget for all funds. These budgets are amended during the year as events and circumstances change. A budgetary comparison statement is provided for the fund to demonstrate compliance with these budgets.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Sixth Judicial District Court of Louisiana's performance.

### **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the Sixth Judicial District Court of Louisiana exceeded liabilities by \$668,353. Approximately 4% of the Sixth Judicial District Court of Louisiana's net assets were its invested in capital assets. These assets are not available for future spending.

The balance in unrestricted net assets is affected by two factors: 1) resources expended, over time, by the Sixth Judicial District Court of Louisiana to acquire capital assets from sources other than internally generated funds, and 2) required depreciation on assets being included in the statement of net assets for the first time.

Since this is the first year of implementing the new reporting model, comparative information is not available for further government-wide financial analysis. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

#### **Financial Analysis of the Government's Funds**

As noted earlier, the Sixth Judicial District Court of Louisiana uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2004, the governmental fund balance of \$640,764 showed an increase of \$8,737 when compared to December 31, 2003.

#### **Capital Asset and Debt Administration**

**Capital assets.** The Sixth Judicial District Court of Louisiana's investment in capital assets for its governmental activities as of December 31, 2004, amounts to \$27,589. This investment includes furniture, equipment, and leasehold improvements. This value is net of accumulated depreciation.

**Long-term debt.** The Sixth Judicial District Court of Louisiana does not have any debt.

#### **Requests for Information**

This financial report is designed to provide a general overview of the Sixth Judicial District Court of Louisiana's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Sixth Judicial District Court of Louisiana, P.O. Box 1271, Tallulah, Louisiana, 71282.

June 2, 2005

## BASIC FINANCIAL STATEMENTS



SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET ASSETS  
DECEMBER 31, 2004

	Special Revenue Fund	Adjustments Reclassifications Note 1	Statement of Net Assets
<b>Assets</b>			
Cash and cash equivalent	\$ 318,992	\$ -	\$ 318,992
Investments - certificates of deposit	310,533	-	310,533
Accounts receivable	14,574	-	14,574
Capital assets, net of accumulated depreciation	-	27,589	27,589
	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 644,099</u>	<u>\$ 27,589</u>	<u>\$ 671,688</u>
<b>Liabilities</b>			
Accounts payable	3,335	-	3,335
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Fund Balance/Net Assets</b>			
Fund Balance - Unreserved - undesignated	640,764	(640,764)	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balance	<u>\$ 644,099</u>	<u>(640,764)</u>	<u>3,335</u>
<b>Net Assets</b>			
Invested in Capital assets		27,589	27,589
Unrestricted		640,764	640,764
		<u>          </u>	<u>          </u>
Total Net Assets		<u>\$ 668,353</u>	<u>\$ 668,353</u>

The accompanying notes are an integral part of this financial statement.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
STATEMENT OF GOVERNMENTAL FUND REVENUE, EXPENDITURES, AND  
CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Special Revenue Fund	Adjustments Note 1	Statement of Activities
<b>Expenditures/Expenses</b>			
Judiciary:			
Salaries & benefits	\$ (221,916)	\$ -	\$ (221,916)
Travel	(19,649)	-	(19,649)
Office expense	(32,768)	-	(32,768)
Insurance	(381)	-	(381)
Professional fees	(16,350)	-	(16,350)
Repairs & maintenance	(5,238)	-	(5,238)
Other	(5,297)	-	(5,297)
Capital outlay	(15,445)	15,445	-
Depreciation	-	(7,680)	(7,680)
Total Expenditures/Expenses	<u>(317,044)</u>	<u>7,765</u>	<u>(309,279)</u>
<b>Program Revenues</b>			
Fees & other charges:			
Support Enforcement	123,817	-	123,817
Probation Supervision	100,398	-	100,398
Judicial Expense	47,698	-	47,698
Total Program Revenues	<u>271,913</u>	<u>-</u>	<u>271,913</u>
Net Program Expense	<u>(45,131)</u>	<u>7,765</u>	<u>(37,366)</u>
<b>General Revenues</b>			
Intergovernmental:			
FINS	42,370	-	42,370
JTPA	3,442	-	3,442
Interest income	8,056	-	8,056
Total General Revenues	<u>53,868</u>	<u>-</u>	<u>53,868</u>
Excess of Revenues over Expenditures	8,737	7,765	16,502
<b>Fund Balance/Net Assets</b>			
Balance- beginning of the year	<u>632,027</u>	<u>19,824</u>	<u>651,851</u>
Balance- end of the year	<u>\$ 640,764</u>	<u>\$ 27,589</u>	<u>\$ 668,353</u>

The accompanying notes are an integral part of this financial statement.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2004

**INTRODUCTION**

The Sixth Judicial District Court of Louisiana was established by Louisiana Revised Statutes 13:996.38 and 46:236.5. The purpose of Louisiana Revised Statute 13:996.38 is to expedite the business and function of the court by payment of personnel salaries, purchase and maintenance of equipment, establishing and maintaining a law library, and any expenses incidental to proper administration of the court other than payment of salaries to judges. In addition, Louisiana Revised Statute 46:236.5 is to expedite the establishment and enforcement of support payments. A collection fee of not more than 5% of support obligation can be used to fund the administrative costs of the expedited process.

The Sixth Judicial District Court of Louisiana has offices in the court house of Tensas, Madison, and East Carroll Parishes. The District Court has 11 employees, not including the judges; three secretaries, two court reporters, two law clerks, one court administrator, two misdemeanor probation officers, and one FINS officer.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Sixth Judicial District of Louisiana have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

**B. REPORTING ENTITY**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sixth Judicial District Court of Louisiana is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the Special Revenue Fund of the Sixth Judicial District Court, a component of the State of Louisiana judicial system. This component unit is an integral part of the reporting entity.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004

**C. FUND ACCOUNTING**

The Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Governmental Funds**

Governmental funds account for all or most of the Court's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Court.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Fund Financial Statements (FFS)**

The amounts reflected in the Special Revenue Fund column of Exhibits A and B are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Court's operations.

The amounts reflected in the Special Revenue Fund column of Exhibits A and B use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The district considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized in the accounting period when susceptible to accrual (i.e., when they become both available and measurable). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period.

Commissions of filing fees are considered measurable when in the hands of collecting governments and are recognized as revenue at that time. Collection fees on support obligations are recorded when they are received by the Sixth Judicial District Court of Louisiana. Interest income on the money market account is recorded when the income is available and measurable.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting in the accounting period in which the fund liability is incurred, if measurable.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004

**Government-Wide Financial Statements**

The column labeled Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the district as a whole. These statements include all the financial activities of the Court. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs, regardless of when cash is received or disbursed. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the Statement of Activities (Exhibit B) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the Court's general revenues.

**E. BUDGETARY ACCOUNTING**

In accordance with R.S. 39:1313© the Sixth Judicial District Court of Louisiana did adopt a budget for the year ended December 31, 2004. Budget amounts were originally adopted by the judges on March 9, 2004, and amended on December 17, 2004. The budget amounts are as adopted by the judges except beginning fund balances which have been adjusted to agree with the ending balance of the prior years audit report. All budgetary appropriations lapse at the end of each year. Encumbrance accounting is not used.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Court may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**G. INVESTMENTS**

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004

**H. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Court maintains a threshold level of \$500.00 or more for capitalizing capital assets. All assets are valued at historical cost.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture, fixtures, and office equipment	5-15 years

**I. COMPENSATED ABSENCES**

The Court allows two weeks per year in paid vacation and sick leave, however; this leave does not accrue. Since this leave policy does not provide for the accumulation and vesting of leave, no liability has been recorded in the financial statements.

**J. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - CASH**

Cash includes amounts in interest bearing demand deposits. Under state law, the Court may deposit funds in demand deposits, interest bearing deposits, money market accounts, or time deposits with state banks organized under the laws of a state of the United States.

As of December 31, 2004, the book balance of the Court's deposits was \$318,992 and the bank balance was \$321,476. Of the bank balance, \$194,841 was covered by federal depository insurance, and \$126,635 by pledged securities.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004

**NOTE 2 - CASH (cont.)**

The cash and cash equivalent on hand at December 31, 2004 are as follows:

	Governmental Activities
Demand deposit	\$ 4,963
Interest-bearing demand deposits	314,029
Total	<u>\$ 318,992</u>

**NOTE 3 - INVESTMENTS**

	Carrying Amount	Market Value
Certificates of Deposit	<u>\$ 310,533</u>	<u>\$ 310,533</u>

**NOTE 4 - ACCOUNTS RECEIVABLE**

Fees	\$ 13,121
Interest	1,453
Total	<u>\$ 14,574</u>

**NOTE 5 - CHANGES IN GENERAL FIXED ASSETS**

The balance in general fixed assets as of December 31, 2004 was as follows:

Government Activities	Balance January 1, 2004	Additions	Deduction	Balance December 31, 2004
Support Enforcement Fund	\$ 74,070	\$ 15,445	\$ -	\$ 89,515
Probation Supervision	29,615	-	-	29,615
FINS Intake Officer	10,869	-	-	10,869
Total	<u>114,554</u>	<u>15,445</u>	<u>-</u>	<u>129,999</u>
Less accumulated depreciation	<u>94,730</u>	<u>7,680</u>	<u>-</u>	<u>102,410</u>
Capital assets - net	<u>\$ 19,824</u>	<u>\$ 7,765</u>	<u>\$ -</u>	<u>\$ 27,589</u>

All of the court's fixed assets consisted of office and court room furniture, fixtures, and equipment. The Court transferred all unused office equipment, computers, monitors, typewriters, etc. to the State of Louisiana Property Management System.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO THE FINANCIAL STATEMENT  
DECEMBER 31, 2004

**NOTE 6 - PENSION PLAN**

Substantially all employees of the Court are members of the Parochial Employees Retirement System of Louisiana ("System"), a cost-sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Court are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from District Court funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life equal to 3 percent of the final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final-average salary, plus \$24.00 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge parishes. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Court's retirement related expenses for 2004, 2003, and 2002 was \$13,642, \$12,935, and \$12,861 respectively, equal to the required contributions for each year.



REQUIRED SUPPLEMENTAL INFORMATION

PART II

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUND - SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$ 44,570	\$ 45,812	\$ 45,812	\$ -
Fees	284,000	274,263	271,913	(2,350)
Interest	4,150	3,625	8,056	4,431
Total Revenues	<u>332,720</u>	<u>323,700</u>	<u>325,781</u>	<u>2,081</u>
<b>Expenditures</b>				
General government:				
Salaries and benefits	221,210	221,210	221,916	(706)
Travel	18,750	18,800	19,649	(849)
Office expense	27,000	32,391	32,768	(377)
Insurance	400	400	381	19
Professional fees	16,250	16,400	16,350	50
Repairs and maintenance	9,550	5,808	5,238	570
Other	4,200	5,307	5,297	10
Capital outlay	15,000	15,686	15,445	241
Total Expenditures	<u>312,360</u>	<u>316,002</u>	<u>317,044</u>	<u>(1,042)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>20,360</u>	<u>7,698</u>	<u>8,737</u>	<u>1,039</u>
Other Financing Sources (Uses)				
Operating transfers in	58,000	50,500	50,500	-
Operating transfer out	(58,000)	(50,500)	(50,500)	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>20,360</u>	<u>7,698</u>	<u>8,737</u>	<u>1,039</u>
Fund Balance - Beginning	<u>632,027</u>	<u>632,027</u>	<u>632,027</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 652,387</u>	<u>\$ 639,725</u>	<u>\$ 640,764</u>	<u>\$ 1,039</u>

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
 GOVERNMENTAL FUND - SUPPORT ENFORCEMENT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Fees	125,000	125,000	123,817	(1,183)
Interest	1,500	1,500	5,769	4,269
Total Revenues	126,500	126,500	129,586	3,086
<b>Expenditures</b>				
General government:				
Salaries and benefits	31,000	31,000	30,900	100
Travel	750	750	715	35
Office expense	11,250	14,675	13,360	1,315
Insurance	400	400	381	19
Professional fees	13,100	13,200	13,200	-
Repairs and maintenance	300	200	-	200
Other	2,000	1,828	1,328	500
Capital outlay	12,500	14,850	15,445	(595)
Total Expenditures	71,300	76,903	75,329	1,574
Excess (Deficiency) of Revenues over Expenditures	55,200	49,597	54,257	4,660
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfer out	(54,000)	(46,500)	(46,500)	-
Total	(54,000)	(46,500)	(46,500)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,200	3,097	7,757	4,660
Fund Balance - Beginning	459,275	459,275	459,275	-
Fund Balance - Ending	\$ 460,475	\$ 462,372	\$ 467,032	\$ 4,660

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUND - PROBATION SUPERVISION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$ 2,200	\$ 3,442	\$ 3,442	\$ -
Fees	120,500	102,275	100,398	(1,877)
Interest	2,500	2,000	2,175	175
Total Revenues	<u>125,200</u>	<u>107,717</u>	<u>106,015</u>	<u>(1,702)</u>
<b>Expenditures</b>				
General government:				
Salaries and benefits	63,210	63,210	64,320	(1,110)
Travel	9,000	9,000	9,691	(691)
Office expense	14,000	16,251	17,665	(1,414)
Insurance	-	-	-	-
Professional fees	2,050	2,050	2,000	50
Repairs and maintenance	9,250	5,608	5,238	370
Other	2,200	3,479	3,969	(490)
Capital outlay	2,500	836	-	836
Total Expenditures	<u>102,210</u>	<u>100,434</u>	<u>102,883</u>	<u>(2,449)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>22,990</u>	<u>7,283</u>	<u>3,132</u>	<u>(4,151)</u>
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfer out	(4,000)	(4,000)	(4,000)	-
Total	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>18,990</u>	<u>3,283</u>	<u>(868)</u>	<u>(4,151)</u>
Fund Balance - Beginning	<u>155,371</u>	<u>155,371</u>	<u>155,371</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 174,361</u>	<u>\$ 158,654</u>	<u>\$ 154,503</u>	<u>\$ (4,151)</u>

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUND - JUDICIAL EXPENSE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Fees	38,500	46,988	47,698	710
Interest	150	125	112	(13)
Total Revenues	38,650	47,113	47,810	697
<b>Expenditures</b>				
General government:				
Salaries and benefits	81,800	81,800	81,497	303
Travel	6,000	5,750	5,587	163
Office expense	-	-	-	-
Insurance	-	-	-	-
Professional fees	800	800	800	-
Repairs and maintenance	-	-	-	-
Other	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	88,600	88,350	87,884	466
Excess (Deficiency) of Revenues over Expenditures	(49,950)	(41,237)	(40,074)	1,163
Other Financing Sources (Uses)				
Operating transfers in	50,000	42,500	42,500	-
Operating transfer out	-	-	-	-
Total	50,000	42,500	42,500	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	50	1,263	2,426	1,163
Fund Balance - Beginning	12,150	12,150	12,150	-
Fund Balance - Ending	\$ 12,200	\$ 13,413	\$ 14,576	\$ 1,163

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
GOVERNMENTAL FUND - FINS INTAKE OFFICER  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	Favorable (Unfavorable)
<b>Revenues</b>				
Intergovernmental	\$ 42,370	\$ 42,370	\$ 42,370	\$ -
Fees	-	-	-	-
Interest	-	-	-	-
Total Revenues	<u>42,370</u>	<u>42,370</u>	<u>42,370</u>	<u>-</u>
<b>Expenditures</b>				
General government:				
Salaries and benefits	45,200	45,200	45,199	1
Travel	3,000	3,300	3,656	(356)
Office expense	1,750	1,465	1,743	(278)
Insurance	-	-	-	-
Professional fees	300	350	350	-
Repairs and maintenance	-	-	-	-
Other	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>50,250</u>	<u>50,315</u>	<u>50,948</u>	<u>(633)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(7,880)</u>	<u>(7,945)</u>	<u>(8,578)</u>	<u>(633)</u>
Other Financing Sources (Uses)				
Operating transfers in	8,000	8,000	8,000	-
Operating transfer out	-	-	-	-
Total	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	120	55	(578)	(633)
Fund Balance - Beginning	<u>5,231</u>	<u>5,231</u>	<u>5,231</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,351</u>	<u>\$ 5,286</u>	<u>\$ 4,653</u>	<u>\$ (633)</u>

OTHER SUPPLEMENTAL INFORMATION

PART III

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUND  
 AS OF DECEMBER 31, 2004

	Support Enforcement Fund	Probation Supervision	Judicial Expense	FINS Intake Officer	Total
<b>Assets</b>					
Cash	\$ 224,371	\$ 75,813	\$ 13,845	\$ 4,963	\$ 318,992
Certificate of deposit	231,345	79,188	-	-	310,533
Accounts receivable	11,543	244	2,787	-	14,574
Total assets	<u>\$ 467,259</u>	<u>\$ 155,245</u>	<u>\$ 16,632</u>	<u>\$ 4,963</u>	<u>\$ 644,099</u>
<b>Liabilities and Fund Equity</b>					
<b>Liabilities</b>					
Accounts payable	<u>227</u>	<u>742</u>	<u>2,056</u>	<u>310</u>	<u>3,335</u>
<b>Fund Equity</b>					
Unreserved - undesignated	<u>467,032</u>	<u>154,503</u>	<u>14,576</u>	<u>4,653</u>	<u>640,764</u>
Total Liabilities and Fund Equity	<u>\$ 467,259</u>	<u>\$ 155,245</u>	<u>\$ 16,632</u>	<u>\$ 4,963</u>	<u>\$ 644,099</u>



SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Support Enforcement</u>	<u>Probation Supervision</u>	<u>Judicial Expense</u>	<u>FINS Intake Officer</u>	<u>Total</u>
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 3,442	\$ -	\$ 42,370	\$ 45,812
Fees	123,817	100,398	47,698	-	271,913
Interest	5,769	2,175	112	-	8,056
Total Revenues	<u>129,586</u>	<u>106,015</u>	<u>47,810</u>	<u>42,370</u>	<u>325,781</u>
<b>Expenditures</b>					
General government:					
Salaries and benefits	30,900	64,320	81,497	45,199	221,916
Travel	715	9,691	5,587	3,656	19,649
Office expense	13,360	17,665	-	1,743	32,768
Insurance	381	-	-	-	381
Professional fees	13,200	2,000	800	350	16,350
Repairs and maintenance	-	5,238	-	-	5,238
Other	1,328	3,969	-	-	5,297
Capital outlay	15,445	-	-	-	15,445
Total Expenditures	<u>75,329</u>	<u>102,883</u>	<u>87,884</u>	<u>50,948</u>	<u>317,044</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>54,257</u>	<u>3,132</u>	<u>(40,074)</u>	<u>(8,578)</u>	<u>8,737</u>
Other Financing Sources (Uses)					
Operating transfers in	-	-	42,500	8,000	50,500
Operating transfers out	(46,500)	(4,000)	-	-	(50,500)
Total	<u>(46,500)</u>	<u>(4,000)</u>	<u>42,500</u>	<u>8,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>7,757</u>	<u>(868)</u>	<u>2,426</u>	<u>(578)</u>	<u>8,737</u>
Fund Balance - Beginning	<u>459,275</u>	<u>155,371</u>	<u>12,150</u>	<u>5,231</u>	<u>632,027</u>
Fund Balance - Ending	<u>\$ 467,032</u>	<u>\$ 154,503</u>	<u>\$ 14,576</u>	<u>\$ 4,653</u>	<u>\$ 640,764</u>

OTHER REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
DECEMBER 31, 2004

**A. SUMMARY OF AUDIT REPORTS**

1. The auditor's reports express an unqualified opinion on the financial statements of the Sixth Judicial District Court of Louisiana.
2. There were no reportable conditions noted during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the Sixth Judicial District Court of Louisiana were disclosed during the audit.

**B. FINANCIAL STATEMENTS AUDIT**

No findings.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR YEAR ENDED DECEMBER 31, 2004

There were no prior audit findings and no management letter comments.

**David Q. Richardson**  
Certified Public Accountant  
P.O. Box 891  
Tallulah, Louisiana 71284  
318-574-0514

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Sixth Judicial District Court of Louisiana  
Tallulah, Louisiana

I have audited the financial statements of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 2004, and have issued my report thereon dated June 2, 2005. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America.

Compliance

As part of obtaining reasonable assurance about whether Sixth Judicial District Court of Louisiana's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an object of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Sixth Judicial District Court of Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of the Judges, management, others within the organization, and applicable State Auditors and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Tallulah, Louisiana  
June 2, 2005